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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Applicant: Kitsukawa) Art Unit: 2623
Serial No.: 09/802,632)
Filed: March 9, 2001) Examiner: Manning
For: VIRTUAL CHANNEL SYSTEM FOR WEB APPLIANCE, INCLUDING INTERACTIVE TELEVISION) May 10, 2006 750 B Street, Suite 3120 San Diego, CA 92101 Customer No. 36738

FACSIMILE TRANSMITTAL LETTER FOR NOTICE OF APPEAL; APPEAL BRIEF

Commissioner for Patents
Alexandria, VA 22313
Facsimile No.: (571) 273-8300

Dear Sir:

In response to the Advisory Action dated May 3, 2006, enclosed herewith are the following:

1. A Notice of Appeal
2. An Appeal Brief in 11 pages; Appendix A in 3 pages; Appendix B in 1 page; and Appendix C in 1 page.
3. A credit card payment form authorized for the amount of \$1,000 to cover requisite fees.

Respectfully submitted,


Jennifer Grygiel for
John L. Rogitz
Registration No. 33,549
Attorney of Record
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